

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

U.S. BANKRUPTCY COURT
FILED
NEWARK, NJ

2023 OCT 17 P 2:10

In re:

BED BATH & BEYOND INC., et al.,

Debtors,

Case No.: 23-13359 (VFP)

Chapter 11

**KERN COUNTY TREASURER-TAX
COLLECTOR'S RESPONSE TO
DEBTOR'S SECOND OMNIBUS
OBJECTION TO CERTAIN TAX
CLAIMS AND OPPOSITION TO
MOTION TO DETERMINE TAX
LIABILITY AND STAY
PROCEEDINGS**

Date: October 24, 2023

Time: 10:00 a.m. (ET)

Judge: Honorable Vincent F. Papalia

Courtroom: 3B

Respondent Creditor, County of Kern Treasurer-Tax Collector ("KTTC"), hereby responds to the Notice of Debtors' (I) Second Omnibus Objection to Certain Tax Claims and (II) Motion to Determine Tax Liability and Stay Proceedings.

I. INTRODUCTION

KTTC has consulted with the several named California counties and joins in their anticipated opposition(s). Out of respect for judicial economy and the small amount in controversy, KTTC requests that its interests be treated in the same manner as the other similarly situated Respondents.

II. STATEMENT OF FACTS

1. KTTC timely filed its Original Claim #946 on 05/12/23.

2. KTTC timely filed its Amended Claim #15203 on 07/27/23.

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23-13359 (VFP)

1 **III. DISCUSSION**

2 The Debtors request a determination by the Court concerning their property tax
3 liabilities respecting various taxing authorities, including KTTC, pursuant to Section
4 505(a) of the Bankruptcy Code. The Debtors contend, without evidence, that the
5 assessment values of their properties and tax liabilities are excessive and inaccurate.
6 However, Debtors appear to rely on their post lien date sales to value their property rather
7 than an accepted valuation methodology under California Law.

8 Section 505 of the Bankruptcy Code is discretionary, and KTTC asks that the court
9 abstain from entertaining Debtors' motion. Property tax assessment in California is
10 complex, and a New Jersey Court would be required to apply substantive California law
11 on issues that are intended to be decided by a local Assessment Appeals Board ("AAB")
12 under the California Constitution, placing the uniformity of assessment at great risk. In
13 addition, the burden to the court would be tremendous given the number of properties at
14 issue and the requirement under California law that taxes be based on the situs of the
15 property. Finally, there is a substantial burden to the County, as all its Appraiser staff
16 and their legal advisor, the Office of County Counsel, are located exclusively in
17 California.

18 The Debtors Motion does not comport with the purpose and objectives established
19 under Section 505(a) of the Bankruptcy Code, and Debtors' have not overcome the
20 presumptive validity of KTTC's claim. KTTC respectfully requests the Court deny this
21 Motion in its entirety. Should the Court decline to abstain from hearing this matter, the
22 County hereby objects to the Debtors' introduction of any evidence at the hearing on the
23 Motion, including, without limitation, the "appraisal", and other evidence which could
24 not have been considered pursuant to applicable nonbankruptcy law.

25 Dated: October 13, 2023

26 
27
28 Janeth Pardo
Kern County Treasurer and Tax Collector

1 10:55
OCT 13 2023



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